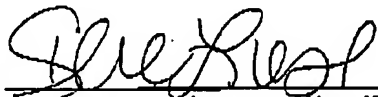


**REMARKS/ARGUMENTS**

The fees are calculated on the enclosed Transmittal Letter, however should there be a miscalculation of the fee for the subject application, the Commissioner is authorized to charge our deposit account number 50-1901 for any fees that may be due.

Respectfully submitted,

By   
Steven C. Lieske, Reg. No. 47,749  
Customer No. 34205

**Oppenheimer Wolff & Donnelly LLP**  
45 South Seventh Street, Suite 3300  
Minneapolis, MN 55402  
Telephone: 612.607.7508  
Facsimile: 612.607.7100  
E-mail: SLieske@oppenheimer.com